## GOVERNMENT OF ANDHRA PRADESH ABSTRACT

Andhra Pradesh Value Added Tax ACT, 2005 – M/s.GMR Hyderabad International Airport Limited - Claiming the VAT refund for the bills prior to December, 2009 – Notification - Issued.

# REVENUE (CT.II) DEPARTMENT

G.O.Ms.No. 594

<u>Dated:23/6/2010.</u> <u>Read:</u>

- 1. G.O.Ms.No.1254, Rev. (CT.II) Dep't., dt.24.6.2005.
- 2. G.O.Ms.No.589, Rev. (CT.II) Dep't., dt.10.4.2008.
- 3. G.O.Ms.No.13, Rev. (CT.II) Dep't., dt.3.1.2009.
- 4. From M/s.GMR Hyderabad International Airport Limited, Representation dt.29.4.2010.

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#### ORDER:

The Government issued orders in the G.O.  $1^{st}$  read above, for refund of Value Added Tax paid on purchases to M/s.GMR Hyderabad International Airport Limited, Hyderabad. This was later amended vide orders issued in the G.Os.  $2^{nd}$  and  $3^{rd}$  read above limiting the validity of the notification till  $31^{st}$  December, 2009.

- 2. In the Letter  $4^{th}$  cited, M/s.GMR Hyderabad International Airport Limited, Hyderabad has represented to afford opportunity to claim refund of tax on purchases made upto  $31^{st}$  December, 2009 even beyond a period of six months.
- 3. The Government after careful consideration of the matter, hereby order to permit M/s.GMR HIAL for submission of tax refund claims, subject to the condition that the purchases are made upto 31<sup>st</sup> December, 2009 and are covered by purchases invoices in original.
- 4. Accordingly, the following Notification shall be published in an Extra-ordinary Issue of the A.P. Gazette.

## **NOTIFICATION**

In exercise of the powers conferred under sub-section (3) of section 15 of the Andhra Pradesh Value Added Tax Act, 2005 (AP Act No.5 of 2005), the Government of Andhra Pradesh hereby permit M/s.GMR Hyderabad International Airport Limited, Hyderabad to make an application for refund of tax paid for the purchases made upto 31st December, 2009 and which are covered by purchase invoices in original.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

ASUTOSH MISHRA PRINCIPAL SECRETARY TO GOVERNMENT.

То

The Commissioner of Printing, Hyderabad for publication of the Notification (2 copies)

The Commissioner of Commercial Taxes, Hyderabad.

The Secretary, Sales Tax Appellate Tribunal, Hyderabad.

The State Representative before the Sales Tax Appellate Tribunal, Hyderabad/Visakhapatnam.

The Director General, General Administration (V & E) Dept. BRKR. Buildings, Hyderabad.

### Copy to: -

The Accountant General, A.P. Hyderabad.

The Principal Secretary to the Hon'ble Chief Minister.

The P.S. to Principal Secretary to Government, Revenue Department.

/P.T.O/

The Law (E) Department.
The Law (F) Department.
M/s.GMR Hyderabad International Airport Limited, Regd.Office:GMR
HIAL Airport Office, Rajiv Gandhi International Airport,
Shamshabad, Hyderabad-500 409 (AP)
SF/SCs.

//forwarded :: by order//

Section Officer.